

# Special District Workshop

Sponsored by  
Yolo County Board of Supervisors  
and  
Yolo Local Agency Formation Commission  
Department of Financial Services  
County Counsel  
Purchasing

October 24 and November 1, 2016

# Introductions

- ▶ Board of Supervisors
- ▶ LAFCO, Department of Financial Services, County Counsel, Clerk of the Board of Supervisors, Purchasing and respective staff
- ▶ Guests

# Purpose

- ▶ To help clarify roles and responsibilities.
- ▶ To explain governance, legal, financial and purchasing services provided by the County.
- ▶ To provide a forum for feedback.

# Agenda

4

- ▶ Overview of Yolo LAFCO
- ▶ Terms, appointments and applications
- ▶ Legal issues, Brown Act
- ▶ Financial Services
- ▶ Questions & Answers

# What is LAFCo?

## (Local Agency Formation Commission)

- Created in 1963 by the State Legislature
- Purpose:
  - Discourage urban sprawl
  - Preserve agricultural land and open space
  - Promote efficient public services
  - Promote orderly formation and development of local agencies
  - Provide information to further these goals
- Every County has a LAFCo

Yolo  
LAFCo

*Collaboration for Better Government*



# Why Do We Have LAFCOs?

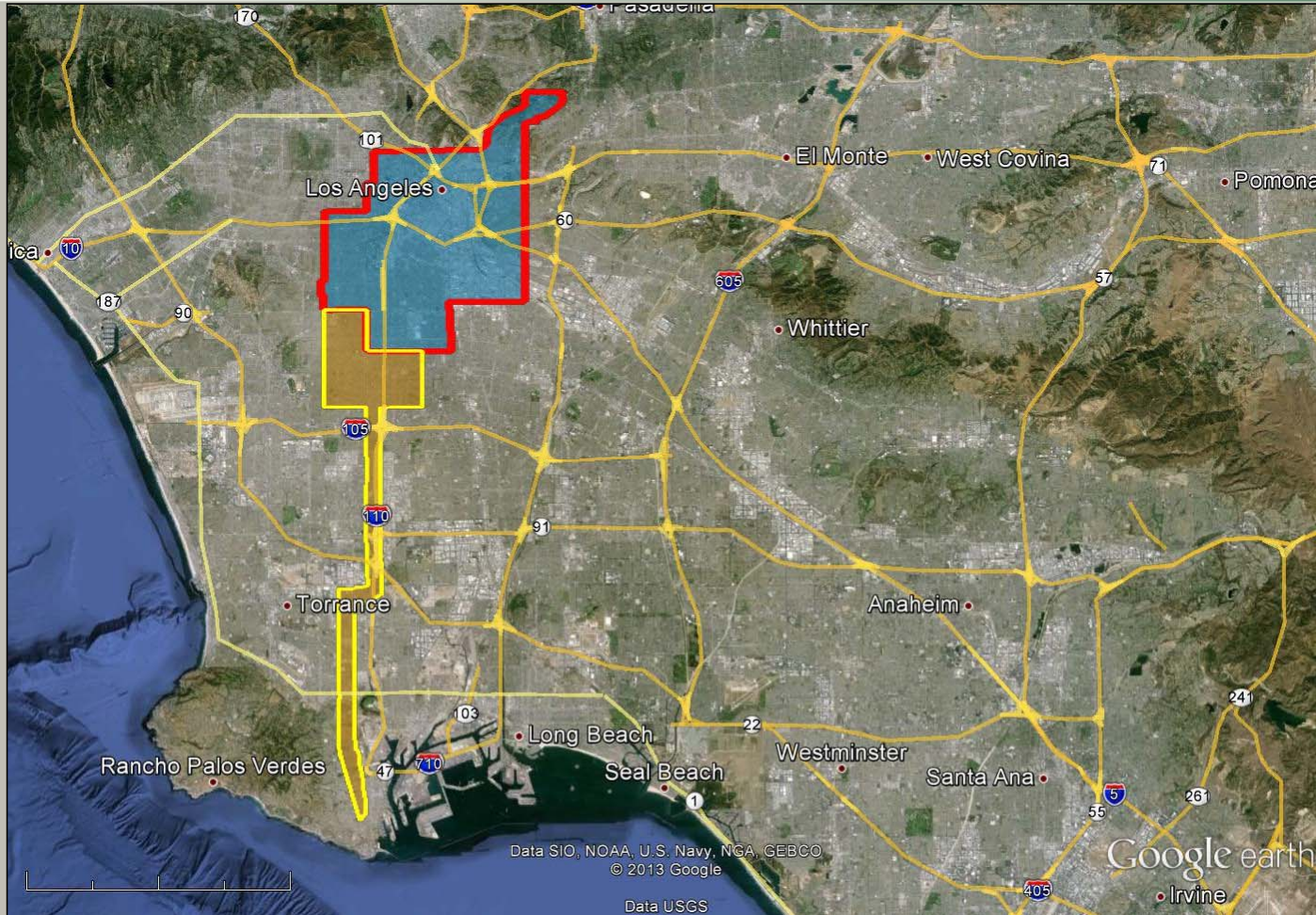
- Post World War II population and housing boom
- Following street cars, there were suburbs and a scramble to finance and extend services
- City annexation "wars," proliferation of limited purpose special districts
- Governor Pat Brown's Commission in 1960 on fragmented urban service problems and need for regional or statewide solutions

Yolo  
LAFCO

*Collaboration for Better Government*







CITY OF LOS ANGELES SHOESTRING ANNEXATION (1906)

YOLO  
LAFCO

Collaboration for Better Government



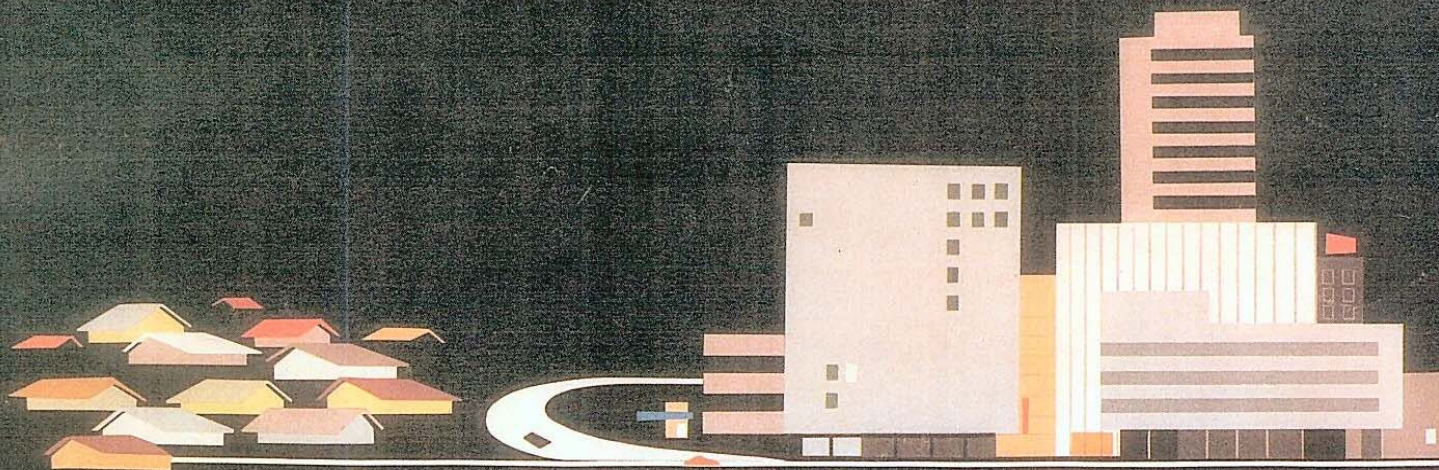


CITY OF NEWPORT BEACH CIRCA 1950





# MEETING METROPOLITAN PROBLEMS

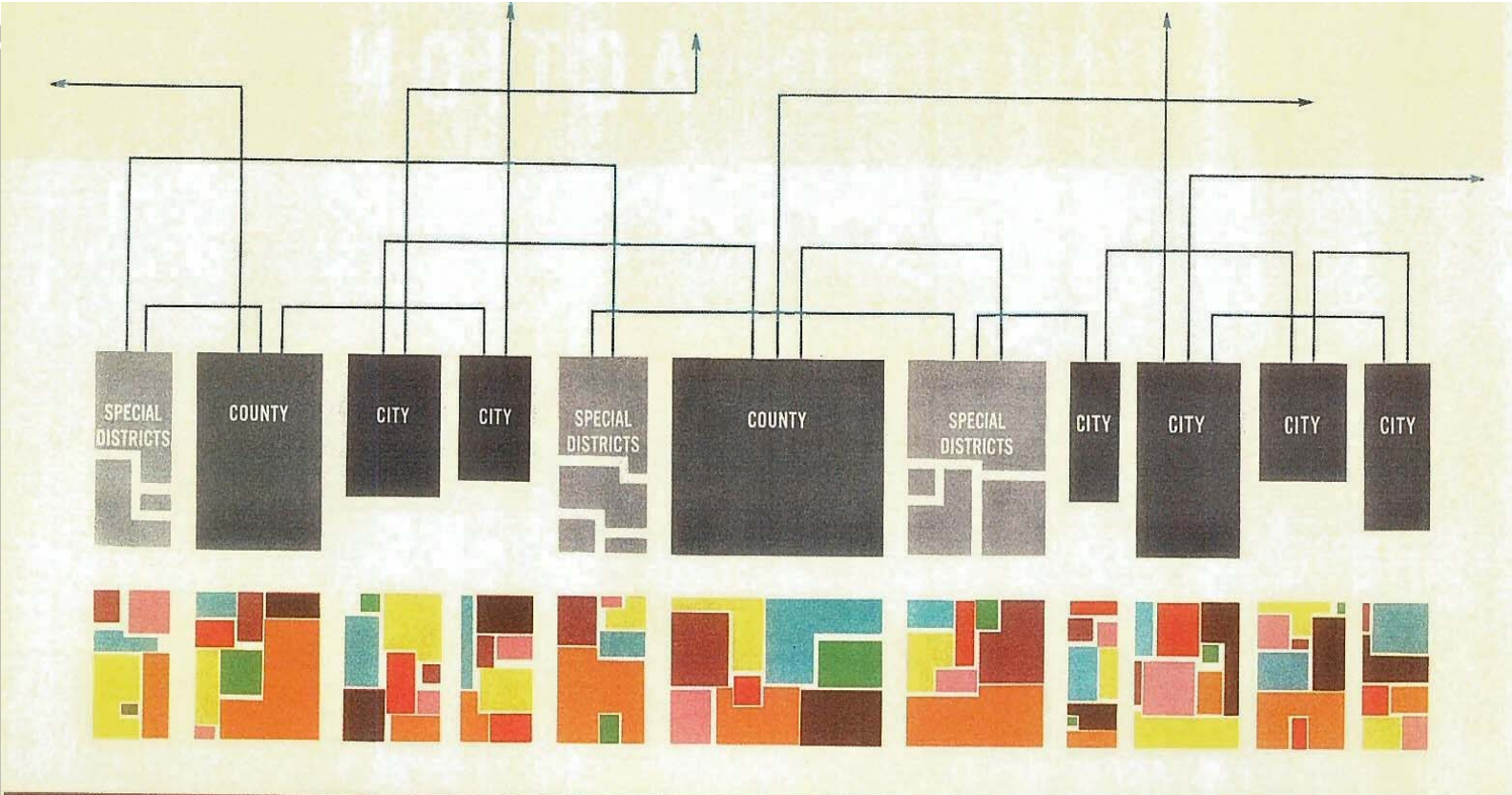


**REPORT OF THE GOVERNOR'S COMMISSION ON METROPOLITAN AREA PROBLEMS**

STATE OF CALIFORNIA—Edmund G. Brown, Governor







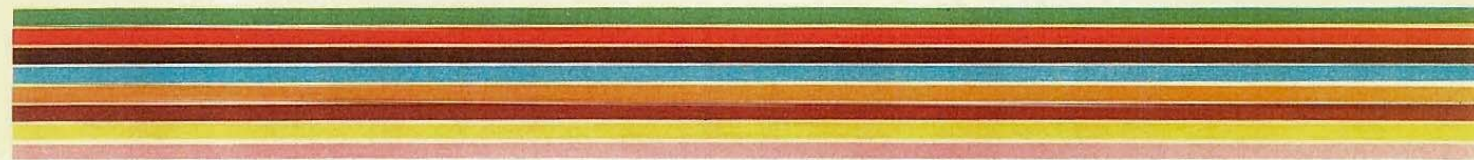
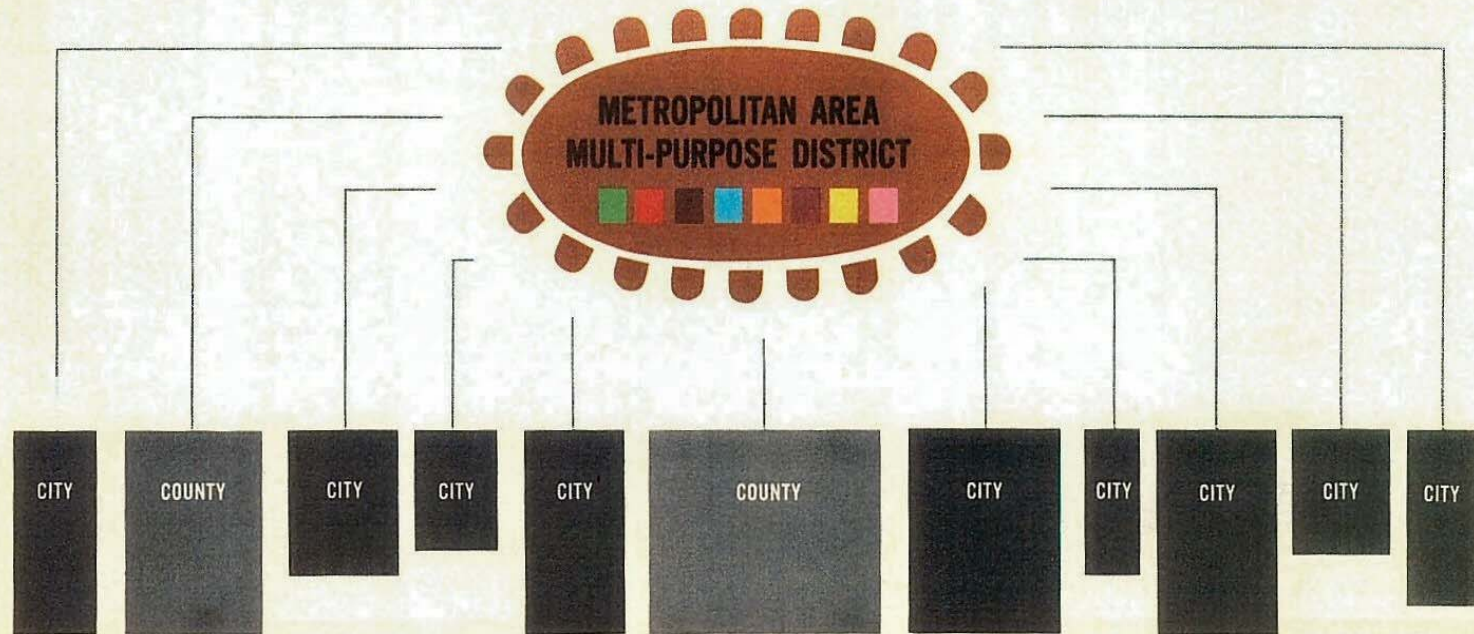
# FRAGMENTED ACTION

- Uneconomical use of regional resources
- Traffic congestion
- Air pollution
- Strain on water facilities
- Complex local government structure
- Lack of area-wide multi-purpose district with planning controls
- Overlapping jurisdictional areas
- Uninformed citizenry





# UNIFIED ACTION



- Uneconomical use of regional resources
- Traffic congestion
- Air pollution
- Strain on water facilities
- Complex local government structure
- Lack of area-wide multi-purpose district with planning controls
- Overlapping jurisdictional areas
- Uninformed citizenry



COMMISSIONERS

JAMES B. BOYLE  
MRS. RUDD BROWN  
ALAN K. BROWNE  
RICHARD CARPENTER  
REV. MAURICE A. DAWKINS  
J. EDWARD DAY  
JOSEPH L. EICHLER  
EVELIO GRILLO  
MORTIMER W. HALL  
FRANK E. HURD  
S. C. JOYNER  
JOHN J. KING  
DON LEIFFER  
CHARLES I. LUCKMAN  
GEORGE T. MCCOY  
WILLIAM R. MACDOUGALL  
THOMAS W. MATHEW  
VICTOR H. PALMIERI  
ROY SORENSON  
CHARLES WELLMAN



THE GOVERNOR'S COMMISSION  
ON METROPOLITAN AREA PROBLEMS

ROOM 5016, STATE CAPITOL  
SACRAMENTO 14, CALIFORNIA

EDMUND G. BROWN  
GOVERNOR

ROY SORENSON  
CHAIRMAN

J. EDWARD DAY  
VICE-CHAIRMAN

PHILIP G. SIMPSON  
EXECUTIVE SECRETARY

December 17, 1960

EDMUND G. BROWN  
*Governor of California*  
*State Capitol*  
*Sacramento, California*

DEAR GOVERNOR BROWN:

In response to your charge to this Commission on Metropolitan Area Problems, we respectfully submit the attached report of Commission findings and recommendations.

The Commission is in unanimous agreement on the three major recommendations to:

- (1) Improve present laws concerning incorporation, annexation, and special districts.
- (2) Enact legislation enabling the formation of metropolitan area multi-purpose districts, with planning functions.
- (3) Establish a State Metropolitan Area Commission.

Included as part of the report are two statements by Commission members citing reservations on a number of points. These were submitted in response to an invitation to do so.

In this complex, urgent and mounting area of urban problems, the Commission believes its recommendations are practical and minimum and warrant your leadership and wide citizen support.

Yolo  
AFCO



Collaboration for Better Government

# LAFCos = Legislative Compromise

- No statewide commission or agency
- A LAFCo in each county
- Local control; no State appointees
- LAFCos are independent; no administrative appeal
- LAFCo is the legislature's "watchdog"\* over local governments

*\* Not the "Yolo Way"*





# LAFCo Commission

- Commission Makeup – 5 Seats:
  - 2 County Supervisors
  - 2 City Council members
  - 1 Public Member
- 30 LAFCOs (not Yolo) also include:
  - + 2 Special District members
- LAFCo's are independent - no administrative appeal

## **LAFCo's DO**

### **have authority over:**

- Cities
- Special districts
- County service areas (CSAs)

## **LAFCo's DO NOT**

### **have authority over:**

- Joint powers authorities (JPAs)
- Financing districts (i.e. Mello-Roos community facility districts)
- School districts

**LAFCo is NOT a County agency**

**Yolo  
LAFCo**

*Collaboration for Better Government*



# Local Agencies

- 4 cities
- 6 cemetery districts
- 4 community service districts
- 8 county service areas
- 15 fire protection districts
- 14 reclamation districts
- 1 resource conservation district
- 1 port district
- 3 water districts



# LAFCo's **PLANNING** Function

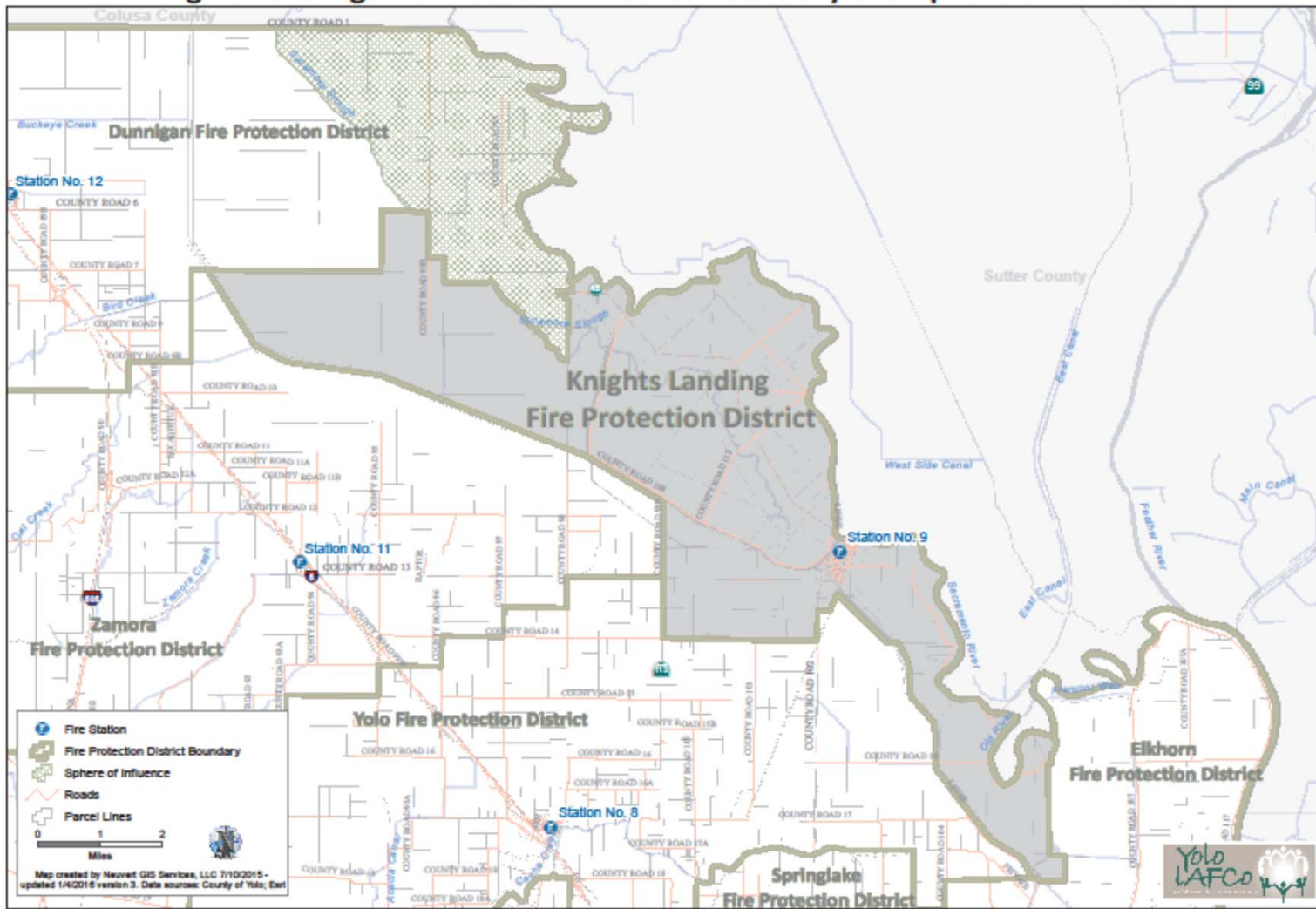
- Develop and update Spheres of Influence for cities and districts
- Conduct Municipal Service Reviews of local agencies every 5 years
- Work cooperatively on growth, preservation, and service delivery issues

Yolo  
LAFCo

*Collaboration for Better Government*



## Knights Landing Fire Protection District Boundary and Sphere of Influence



Adopted by Yolo LAFCo June 23, 2016





# Municipal Service Reviews

- Examples of issues LAFCo considers (see handout):
  - **Capacity** to meet public's service needs
  - **Financial ability** to provide services, maintain a reserve and plan for future upgrades
  - **Shared services** – are there any economies of scale with other agencies to avoid spending unnecessary resources
  - **Open/accessible** meetings, board vacancy or turnover issues
  - Overlapping boundaries with other agencies that confuse the public

Yolo  
LAFCo

*Collaboration for Better Government*

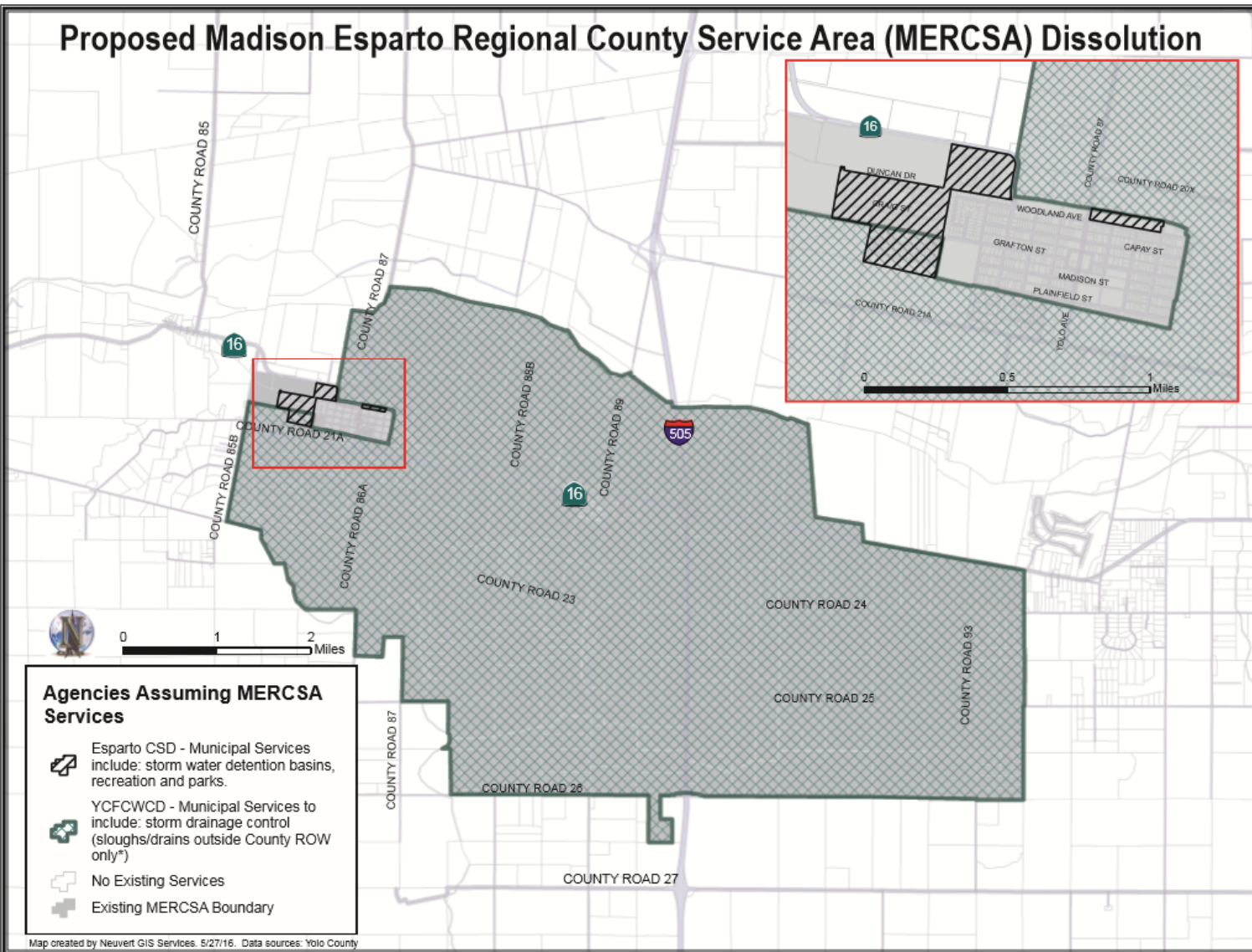


## LAFCO's **REGULATORY** Function

- Create or dissolve agencies
- Modify existing agencies (i.e. new powers, consolidations, etc.)
- Boundary changes (annexations/detachments)
- Extension of public services
- CANNOT regulate land use (that's for cities and County to do)



# Proposed Madison Esparto Regional County Service Area (MERCSA) Dissolution



# Yolo LAFCo Shared Services

- Promotes shared services among agencies in Yolo County
- Promotes collaboration for better government
- Provides objective analysis
  - Broadband Strategic Plan
  - Joint Powers Authorities Oversight/Coordination

Yolo  
LAFCO

*Collaboration for Better Government*



## What's LAFCo's "Elevator Speech?"

- Trying to make sense of local agency/district governance
- "Right-sizing" local government
- Efficient service delivery
- Extending municipal services to people that need them

Yolo  
LAFCo

*Collaboration for Better Government*





# Questions?

Christine Crawford, Executive Officer  
Sarah Kirchgessner, Management Analyst  
Terri Tuck, Commission Clerk

Office - (530) 666-6048

Email – [lafco@yolocounty.org](mailto:lafco@yolocounty.org)

Thank you!



## Advisory Committee/ Governing Body Appointments

Includes County Service Areas, Cemetery Districts  
and Fire Protection Districts

General advisory bodies information, including applications and the  
establishing authorities can be found on [www.yolocounty.org](http://www.yolocounty.org) >  
Residents > Advisory Bodies

Contact the Clerk of the Board's Office at (530) 666-8195 for more  
information.

# Appointments

## ▶ Appointing Authority

Individual members of the Board of Supervisors make recommendations for appointments to Yolo County advisory committees and governing bodies (committees) while the full Board is the ultimate appointing authority, unless another authority is otherwise identified in the enabling ordinance or resolution (establishing authority).

## ▶ Appointments

Individuals interested in being appointed to a committee can submit an application online, via mail or in person. Persons appointed to fill a vacancy created by a mid-term resignation are appointed only for the remainder of the term and must be re-appointed if there is a desire for a consecutive term.

## ▶ Re-Appointments

The same as above except an application is not required.

# Terms and Vacancies

## ▶ Terms

Most terms begin February 1 and expire January 31.

## ▶ Residency Requirements

All committee members must be residents of Yolo County, unless otherwise specified by the Board of Supervisors

## ▶ Termination of Membership

The Board of Supervisors may terminate the membership of any person serving on a committee who has three unexcused absences from scheduled meetings or who, in the opinion of the Board, is not adequately performing the duties for which the member is appointed.

## ▶ Vacancies

Vacancies must be publicly noticed for at least 15 days following the vacancy and prior to a new appointment. If a committee finds an emergency exists, a temporary appointment can be made to fill the vacancy with the individual serving only on an acting basis until the seat is formally filled. Monthly, a notice of ongoing vacancies is sent to local newspapers and is posted outside Board Chambers, the Administrative Building and on the County website.

# Special Districts

## ➤ Resignations or Vacancies

When there is a **resignation**, the District has a period of 60 days following the date on which the District Board was notified of the resignation or the effective date of the resignation, whichever is later, to appoint someone by their Board. The District should notify the County Elections Department of the appointment no later than 15 days after the appointment. Before making an appointment, the District Board or Clerk should post a notice of the vacancy in three or more conspicuous places in the District at least 15 days before the appointment is made. In lieu of making an appointment, the District Board may within that same 60-day period, call an election to fill the vacancy. (Such an election would be held on the next established election date that is 130 or more days after the date the District Board calls the election). The District needs to send a copy of the resignation letter to the Board of Supervisors. If the District fails to advertise the vacancy or is unable to make an appointment or call an election within 60 days, the authority to appoint or call an election shifts to the Board of Supervisors. The Board has 30 days to make an appointment. (Gov. Code 1780)

They shall serve the remaining time of the term or until the next general election.



# Special Districts

## ➤ Procedure if Member(s) Fail to Fill out Paperwork Prior to Election (Government Code Section 1780)

If members do not fill out the paperwork seeking re-election from the Election Office prior to the end of the nomination period, the positions are not considered vacant until after the term is up. The District needs to submit a letter to the Board of Supervisors prior to the expiration of terms asking the Board to appoint them. The Clerk of the Board lists the names on the appointment memo under the Consent Agenda. Members are then appointed and get full four year terms. If a letter of request to appoint members is received **after** their term is up, then they only get a two year term. It is up to the District Secretary to keep track of members' terms and provide this information to the Board of Supervisors.

## ➤ Letters and Oaths of Office

Once the Board of Supervisors appoints members in lieu-of-election or as an appointment, the Clerk of the Board's staff sends out letters to either the District and/or the appointee, with instructions on how to file the Oath, either through a Notary or in their office. A signed copy of the Oath is provided to the member, the District and the Board of Supervisors.

## Reclamation Districts

Reclamation districts are generally organized pursuant to Water Code Sections 50000 et seq. (Unless otherwise indicated all statutory references are to the Water Code.) These districts are generally governed by a board of trustees consisting of five or seven members as set forth in the district by-laws (Sections 50600, 50601). Trustees generally have four (4) years terms (Section 50602).

The Clerk of the Board's office acts as staff for the Reclamation District Boards, in that they list appointments on the agenda and advertise for vacancies.

## Paperwork Requirements Prior to Appointing

Along with the letter submitted to our office from the Reclamation District or law office listing appointees names, the Clerk's Office also needs a copy of the publication of the 'Notice Calling for Nominating Petitions' and the 'Notice of No Election' that is published in the paper before it can be put on the agenda (it becomes part of the records and only needs to be published once).

If there are not enough nominees to fill the positions, then the Clerk of the Board's office notifies the Board that a posting for vacancies will occur and then report back to them when applications are received.

Once the appointments have been ratified, an Oath of Office is sent out. (See slide #6 for information on the Oath of Office instructions)

## Conducting an Election

When a Reclamation Board does need to conduct an election, they submit a request to the Board of Supervisors to appoint an election board, per Water Section Code 50700.

### **Procedure When Wrong Name Submitted**

If wrong name is accidentally submitted, the Reclamation District needs to send a letter to the Board of Supervisors asking the Board to appoint that person and to note that he/she is qualified to serve.

## Contact information:

Yolo County Board of Supervisors

625 Court Street, Room 204

Woodland, CA 95695

phone: (530) 666-8195

fax: (530) 666-8193

[julie.dachtler@yolocounty.org](mailto:julie.dachtler@yolocounty.org)

[Lupita.Ramirez@yolocounty.org](mailto:Lupita.Ramirez@yolocounty.org)

QUESTIONS?



# **THE BROWN ACT**

Office of Yolo County Counsel  
Special District Workshop—2016

Presented by Phil Pogledich, County Counsel



## TRAINING TOPICS

- History and intent
- Legislative bodies
- Meetings
- Notice/agenda and public participation requirements
- Closed sessions
- Remedies for noncompliance

## I. HISTORY AND INTENT

- History and intent
- Legislative bodies
- Meetings
- Notice/agenda and public participation requirements
- Closed sessions
- Remedies for noncompliance

## HISTORY

- Authored by Ralph M. Brown (1908–1966) a Central Valley assemblyman, the Legislature adopted the Brown Act in 1953 to safeguard the public's right to access and participate in government meetings within the State.
- “All meetings of the legislative body of a local agency shall be open and public, and all persons shall be permitted to attend any meeting of the legislative body, except as otherwise provided in this chapter.”
- “House of glass” metaphor for legislative bodies covered by the Brown Act.
- The Brown Act is found at California Government Code Sections 54950-54963.

## **INTENT OF THE BROWN ACT**

- To ensure that deliberations and actions of legislative bodies are open and public.
- To ensure meaningful public access to local government decisions.
- Meetings must be open to the public, held on a regular schedule, follow a noticed agenda.
- No secret ballots.
- Not just the law, but a good business practice as well!

## II. LEGISLATIVE BODIES

- History and intent
- Legislative bodies
- Meetings
- Notice/agenda and public participation requirements
- Closed sessions
- Remedies for noncompliance

## WHO MUST COMPLY?

- The Act applies to the meetings of “legislative bodies” of local agencies.
- Governing bodies
- Subsidiary bodies
  - Any board, commission, committee, or other body of a local agency created by charter, ordinance, resolution or formal action of a legislative body is itself a legislative body.
  - **Exception:** Ad hoc advisory committees.

## STANDING COMMITTEES

- Notice and agenda requirements are the same as the parent body.
- Must be less than a quorum.
- Other members can attend but only as passive, neutral observers. (Note: *This is unusual*)
  - No wincing, frowning, smiling, thumbs up.
  - Must be neutral in expression and body language.
  - No questions or comments.



## AD HOC COMMITTEES

- Must be:
  - Composed solely of less than a quorum of the legislative body (i.e., no public members)
  - Created for limited or single purpose
  - Limited term—to be dissolved upon completion of task
  - Meeting schedule is not fixed by legislative body
- Unless all of these requirements are satisfied, it is a standing committee and subject to the Brown Act

## III. MEETINGS

- History and intent
- Legislative bodies
- Meetings
- Notice/agenda and public participation requirements
- Closed sessions
- Remedies for noncompliance

## **WHEN DOES THE BROWN ACT APPLY?**

### **MEETINGS!**

- Congregation of a majority of the members of a legislative body
  - Same time and place
  - To hear, discuss or deliberate
  - Agency business
- Can include use of technology (email, phone) by a majority of board members to discuss an issue (though teleconference meetings can legally occur if requirements are met)
- Meeting requires quorum to get started and stay in business

## **WHEN DOES THE BROWN ACT NOT APPLY?**

- Individual contacts & conversations
- Conferences open to the public (e.g., annual association conferences)
- Open and publicized community meetings (e.g., local service club)
- Other legislative bodies (e.g., members of city council attending meeting of planning commission)
- Social/ceremonial events (e.g. football games, wedding, retirement party, etc.)
- **BUT.... DON'T DISCUSS AGENCY BUSINESS!**

## SERIAL MEETINGS

- **Hub and Spoke** (i.e., a superintendent briefs board members prior to a formal meeting and reveals information about the members' respective views.)
- **Daisy Chain** (i.e., Member A contacts Member B, Member B contacts Member C, Member C contacts Member D and so on.)
- Email—Beware of “reply to all”
- Collective concurrence required? No longer the law!

## **OOPS! WAS THAT A MEETING?**

- **Collective Briefings**
  - Quorum cannot meet together with staff in advance of a meeting for a collective briefing
- **Retreats or Workshops**
  - Brown Act will apply whether the focus is on long-term agency planning or team building and group dynamics
- **Informal Gatherings**
  - Beware of pre- or post-meeting gatherings

## TYPES OF MEETINGS

- **Regular meetings:**
  - Agenda posted in publicly accessible location 72 hours before meeting.
- **Special meetings:**
  - Called by chair or majority of board members.
  - 24 hours before meeting: Post notice. Notify board members in writing. Notice to requesting newspapers.
- **Emergency meetings:**
  - For health and safety emergencies.
  - Same notice requirements as for special meetings, but only one hour notice required



## **IV. NOTICE/AGENDA AND PUBLIC PARTICIPATION REQUIREMENTS**

- History and intent
- Legislative bodies
- Meetings
- Notice/agenda and public participation requirements
- Closed sessions
- Remedies for noncompliance

## REQUIREMENTS FOR MEETINGS

- **Notice:** Required for all meetings
- **Agenda:** Required only for regular meetings (but in practice, agenda/notice often one in the same)
- **Open and public**
  - All persons must be permitted to attend, no secret ballots
- **No conditions on attendance**
  - May not require to sign-in, cannot charge for attendance.

## REQUIREMENTS FOR MEETINGS (CONTINUED)

- **Accessible**
  - Must provide reasonable accommodations, cannot allow some members of public to attend and others not, can't hold in facility that prohibits attendance on discriminatory bases
- **Video/audio recording**
  - Must allow photos, audio/videotaping of the meeting (unless it is disruptive to the meeting)
- **Voting (New in 2014)**
  - Must report how each individual official votes on any action, and record the vote in the minutes.

## AGENDAS

- Must post in a location “freely accessible to members of the public” 24/7.
- Must state time and place of meeting and a “**brief general description**” of each item of business to be transacted or discussed, including items to be discussed in closed session.
- People should have enough information to decide whether they want to attend.
- Notices must be posted on agency’s website, if it has one

## ITEMS NOT ON THE AGENDA

- No action can be taken... except:
  - Majority decides there is an **emergency** situation; or
  - 2/3 of the members present (or all members if less than 2/3 are present) vote that immediate action is needed **and** the need came to board's attention after agenda was posted (regular meetings only); or
  - When an item appeared on the agenda of, and was continued from, a meeting held not more than 5 days earlier.



## ITEMS NOT ON THE AGENDA (CONTINUED)

- During general public comment:
  - Brief response to statements or questions during public comment is permitted
  - May refer to staff for response during meeting
  - May request staff to report back and/or place on a future agenda
- May also briefly announce or report on member's own activities

## RIGHTS OF THE PUBLIC

- May address Board:
  - Matters on the agenda—before or during consideration of the item
  - Other matters within jurisdiction—regular meetings only unless Board allows otherwise
  - Brief response and/or referral to staff, but **NO ACTION!**
- Cannot prohibit public criticism, but there is no immunity for defamatory statements
- **Reasonable time limitations and other regulations are permitted (be consistent)**

## RECORDS & PUBLIC ACCESS

- General rule: agendas, minutes and handouts distributed at board meetings are public records.
- Documents pertaining to an agenda item must be made available to the public. This includes staff handouts distributed to board members less than 72 hours prior to the meeting.
- Handouts provided by staff during a meeting must be made available to public at same time; handouts from public must be made available after meeting.

## V. CLOSED SESSIONS

- History and intent
- Legislative bodies
- Meetings
- Notice/agenda and public participation requirements
- Closed sessions
- Remedies for noncompliance

## CLOSED SESSIONS

- If situation meets one of the specific exceptions to the open meeting rules, may hold in closed session
- Not enough that it is sensitive, embarrassing or controversial
- Meeting is either open or closed. Cannot invite selected members of public
- **Generally used to avoid revealing confidential information that would prejudice legal or negotiating position of the body or compromise privacy interest of employee**

## **CLOSED SESSIONS – AGENDAS AND REPORTS**

- Legal authority for closed session must be on the posted agenda with the same kind of brief description
- Brown Act supplies a series of **fill-in-the-blank templates** for agenda description that provide a safe harbor from legal attacks
- Must report out on certain actions taken and the vote of each member present. Required content specified in Government Code section 54957.1
- May keep a confidential minute book to record actions taken in closed session (Note: This is unusual)
  - Minutes are open to a court if lawsuit claims an open meeting violation and
  - Board members may inspect.

## PERSONNEL CLOSED SESSIONS

- **Limited Topics:** Appointment, employment, evaluation of performance, discipline or dismissal of a public employee or to hear complaints or charges brought against the employee
- Restricted to discussing particular employees, **not** general personnel policies or employee compensation (consider labor negotiation closed session instead)
- For disciplinary issues, must give employee 24 hours notice – they have a right to a public meeting. Failure to notice makes any action void.



## **PENDING LITIGATION CLOSED SESSIONS**

- Existing litigation
  - May discuss existing litigation with counsel, approval to settle, etc.
- Threatened litigation
  - Legal counsel can inform body of exposure to litigation
- Potential litigation initiated by the agency
  - May seek legal advice about whether to initiate litigation

## **REAL ESTATE NEGOTIATIONS CLOSED SESSIONS**

- Discuss purchase, sale, exchange or lease of specific real property by or for the agency
- Must identify negotiator and the real property involved
- Must focus on price and other terms of purchase (or lease)

## **LABOR NEGOTIATIONS CLOSED SESSIONS**

- To instruct bargaining representatives on employee salaries and benefits
- Before or after negotiations
- Prior to closed session, must identify designated representatives and employee(s) or employee groups

## **REPORTING OUT OF CLOSED SESSION**

- Not all decisions must be reported – some examples of items that must be reported:
  - Real estate agreement
  - Approval of lawsuit initiation or intervention
  - Settlement of litigation (if action makes it final)
  - Agreement with labor union
  - Actions affecting employee's status
- Some reports not required until issue is finalized (i.e., administrative remedies are exhausted.)

## VI. REMEDIES FOR NONCOMPLIANCE

- History and intent
- Legislative bodies
- Meetings
- Notice/agenda and public participation requirements
- Closed sessions
- Remedies for noncompliance

## ENFORCEMENT, PENALTIES & REMEDIES

### ■ Civil Action

- District Attorney or any interested person may ask court to:
  - Stop violations
  - Determine applicability of Brown Act to certain actions
  - Compel Board to tape record closed session

### ■ Invalidation

- Any person may seek to invalidate an action that violates the Brown Act
- Board first has a chance to cure—best opportunity to address an issue!

## **ENFORCEMENT, PENALTIES & REMEDIES**

- **Costs and Attorneys' Fees**
  - Someone who successfully invalidates an action or enforces one of the Act's civil remedies may seek court costs and attorneys' fees
  - Award is only against the local agency, not individual members



## ENFORCEMENT, PENALTIES & REMEDIES

- **Criminal Complaints**
  - Within District Attorney's discretion to file
  - A violation done with improper intent is a misdemeanor
  - Requirements:
    - **Overt act.** Board must have taken action. Not just deliberation or a vote, but a collective decision.
    - **Intent.** Must have intended to deprive public of information to which the Board knew or should have known public is entitled.

# RESOURCES

- Best: “Open and Public V”—League of California Cities
  - (<http://www.cacities.org/Resources-Documents/Resources-Section/Open-Government/Open-Public-2016.aspx>)
- Good but Dated: “The Brown Act—Open Meetings for Local Legislative Bodies)—California Attorney General, 2003
  - [http://ag.ca.gov/publications/2003\\_Intro\\_BrownAct.pdf](http://ag.ca.gov/publications/2003_Intro_BrownAct.pdf)
- The Brown Act, California Government Code § 54950-54963
- Office of the County Counsel—530-666-8172 or [philip.pogledich@yolocounty.org](mailto:philip.pogledich@yolocounty.org)

# District Budgeting

Budget Process Overview

Budget Guidelines

Budget Adjustments

Contact Information

# Budget Process Overview

---

- Budget instructions are sent to the districts (April)
- Districts develop their budgets
- Submit budget on standardized forms by July 31st
- DFS will upload district budgets into the financial system



# Budget Guidelines

---

- All budgets should be balanced
- Financing sources should reflect all revenue estimates and use of reserves or fund balances
- Financing uses should include all estimated expenses and contingencies
- Submit approved meeting minutes



# Budget Adjustments

---

- District Board must approve all budget adjustments
- Submit budget adjustments to DFS
- Submit copy of the approved minutes
- DFS will enter adjustments into the system
- Standardized forms coming soon



# Contract Information

---

- Melissa Patterson – Financial Services Analyst

(530) 666-8190 x-9213

[Melissa.patterson@yolocounty.org](mailto:Melissa.patterson@yolocounty.org)

- Tom Haynes – Chief Budget Official

(530) 666-8162

[Tom.haynes@yolocounty.org](mailto:Tom.haynes@yolocounty.org)





# Property Tax and Assessments

- Revenue Distribution
  - Three times a year
- Special Assessments / Direct Charges
  - Due Date
  - Forms *(see page 77)*
  - Reports *(see page 78)*
- Changes to Value
  - Roll Changes
  - Assessment Appeals / Stipulations / Prop 8

# Property Tax and Assessments

## CERTIFICATION OF ASSESSMENT

The \_\_\_\_\_, hereby certifies that the special assessment(s)/fee(s)  
(Agency)  
to be placed on the 2014-15 Yolo County Secured Property Tax bill by the  
\_\_\_\_\_ for \_\_\_\_\_ is in compliance with  
(Agency) (Special Assessment/Fee)  
all requirements of state law, including but not limited to the requirements of  
Proposition 218 that added Articles XIII C and XIII D to the State Constitution.

The \_\_\_\_\_ agrees to defend, indemnify and hold harmless the  
(Agency)  
County of Yolo, the Board of Supervisors, the Auditor-Controller, its officers and  
employees, from litigation over whether the requirements of Proposition 218 and  
other State laws were met with respect to such assessment(s).

If any judgment is entered against any indemnified party as a result of not  
meeting the requirements of any State law including Proposition 218 for such  
assessment(s), the \_\_\_\_\_ agrees that the County may  
(Agency)  
offset the amount of any judgement paid by an indemnified party from any  
monies collected by County on \_\_\_\_\_ behalf, including property  
(Agency)  
taxes, special taxes, fees, or assessments.

## AUTHORIZED SIGNATURE

Date of original resolution: \_\_\_\_\_  
(Please fill in)

Copy of resolution on file at the Auditor's office. Y / N  
(If no, please provide a copy with this certification)

Phone number to be included on Tax Bill \_\_\_\_\_  
(Include area code)

Email address to be included on Website \_\_\_\_\_

Agency \_\_\_\_\_  
(One copy of this certification required for each special assessment/fee)

# Property Tax and Assessments

**Yolo County  
2014-15 DIRECT CHARGE TRANSMITTAL**

District Name \_\_\_\_\_  
 District Address \_\_\_\_\_  
 Direct Charge Name \_\_\_\_\_

Tax Code No.      Resolution No. \_\_\_\_\_  
 Parcel Count \_\_\_\_\_ Total Amount \_\_\_\_\_

Provide a brief explanation of significant (5%+) increases or decreases from last year:  
 Parcel count % change \_\_\_\_\_ Total dollar amount % change \_\_\_\_\_  
 Expansion \_\_\_\_\_

---

Type of Medium Submitted: (Check One)

CD: **Must** be in text file format without headers. See layout specifications.  
 Email: **Must** be in text file format without headers. See layout specifications.

---

Type of Direct Charge and Proposition 218 Compliance: (Check type and check method of compliance)

Assessment for Special Benefit:  
 Approved by weighted majority of ballots returned  
 Exempt by Proposition 218

Special Tax: Approved by electorate vote

Fee/Charge:  
 Approved by majority vote of property owners  
 Approved by electorate vote  
 Exempt by Proposition 218

1916 Act Bond: Exempt by Proposition 218

---

Authorized Signature \_\_\_\_\_ Date \_\_\_\_\_  
 Contact Person \_\_\_\_\_  
 Contact Email Address \_\_\_\_\_  
 Contact Telephone No. (\_\_\_\_\_) \_\_\_\_\_ Contact Fax No. (\_\_\_\_\_) \_\_\_\_\_  
 Telephone Number to Appear on Tax Bill (\_\_\_\_\_) \_\_\_\_\_

## Contact information:

- **Sheryl Hardy-Salgado, Property Tax Supervisor**  
[sheryl.hardy@yolocounty.org](mailto:sheryl.hardy@yolocounty.org)  
phone: (530) 666-8190 ext 9202
- **Julie Heath, Accounting Technician**  
[Julie.heath@yolocounty.org](mailto:Julie.heath@yolocounty.org)  
phone: (530) 666-8190 ext 9206

QUESTIONS?



# Treasury Services

- Cash Management and Reserves
  - Positive Cash Balances
  - General Reserve
- Wires and ACH
  - Non-Recurring or occasional transaction – wire
  - Recurring transaction – ACH
- Image Replacement Deposits
- Interest Apportionment
- Notifications
  - Warrants or pending expenditures over \$100,000
  - Notification of debt service ACH transactions

## Contact information:

- **Chad Rinde, Accounting Manager**  
➤ [chad.rinde@yolocounty.org](mailto:chad.rinde@yolocounty.org)  
phone: (530) 666-8158
- **David Estrada, Sr. Accounting Technician**  
➤ [david.estrada@yolocounty.org](mailto:david.estrada@yolocounty.org)  
phone: (530) 666-8190 ext 8707
- **Christine Codde, Accounting Technician**  
➤ [christine.codde@yolocounty.org](mailto:christine.codde@yolocounty.org)  
phone: (530) 666-8190 ext 9386
- **Main phone: (530) 666-8625**  
fax: (530) 666-8215  
➤ [treasury@yolocounty.org](mailto:treasury@yolocounty.org)

QUESTIONS?





# Payroll Services

## Role and responsibilities:

### Special District

- ▶ District board authorizes new hires, terms and salary increases
- ▶ Approves biweekly attendance sheets and forwards them to Human Resources by deadline
- ▶ Serves as a liaison between employees and County

### County

- ▶ Provides detailed payroll statements to employees
- ▶ Remits employee withholdings and employer contributions to taxing authorities and benefits
- ▶ Maintains statutory payroll records for all employees
- ▶ Issues W-2's at end of calendar year
- ▶ Prepares and files CalPERS pension plan and all other statutory payroll reports

## Contact information:

Yolo County Human Resources, Payroll Division

625 Court Street, Room 101

Woodland, CA 95695

phone: (530) 666-8055

fax: (530) 666-8049

[payroll@yolocounty.org](mailto:payroll@yolocounty.org)

QUESTIONS?



# Purchasing / Fleet

- ▶ **Our mission**

- ▶ The mission of Purchasing is to obtain needed goods, equipment and services which incorporate the best possible quality, price, performance and delivery.

- ▶ **What we do**

- ▶ Purchasing oversees the selection process for major suppliers of goods, equipment and services
- ▶ We can help write and submit bids, source goods and services from pre-bid contracts
- ▶ Process purchase orders and negotiate with vendors for better terms/pricing and review contracts

## *What can we do for you?*

- ▶ Provide access to online e-procurement system (BidSync) with visibility to vendors nationwide
- ▶ Assist with purchase orders, quotes, contracts, RFxs, negotiations, lease of equipment and real estate
- ▶ Ensure compliance with State, Federal and County laws, codes, policies and procedures
- ▶ Provide contract, insurance, RFP and other resource documents
- ▶ Offer you contracted pricing on a wide variety of products
- ▶ Assistance is only an email or phone call away

## Contact information:

Gayle Derrer, Manager of Purchasing Services – (530) 666–8071

[gderrer@yolocounty.org](mailto:gderrer@yolocounty.org)

Contracts, surplus equip., leases, INFOR  
Purchasing Agent, POC for leases

Karen Kawelmacher, Lead Buyer – (530) 666–8073

[kkawelmacher@yolocounty.org](mailto:kkawelmacher@yolocounty.org)

POs/Change Orders, RFPs, Mulit-dept contracts, CUPPCA, construction, INFOR

Ellen Zimmer, Buyer II (temp) – (530) 666–7070

[ezimmer@yolocounty.org](mailto:ezimmer@yolocounty.org)

Insurance, INFOR maintenance

QUESTIONS?



# Accounting and Financial Reporting

## Introduction:

- EIN – Employer Identification Number
- Signature Authorization Form
- Special District INFOR Access Form
  - a. Online access may be requested for special district staff .

*Please see Special District Financial Handbook at pages 89 to 98*



## Accounting Services

### Process transactions:

- a. Claims
- b. Journal entries (corrections, adj., etc.)
- c. Credit memos (NSF checks)
- d. Electronic transfers (ACH and wires)
- e. Annual budget (Forms and minutes)
- f. Budget adjustments (minutes)
- g. Deposits to county treasury
- h. Maintain capital asset listing for financial reporting purposes

## Capital Assets:

- Department of Financial Services may maintain a schedule of capital assets for financial reporting purposes only.
  
- Thresholds
  - a. \$5,000 – Land, Easements, Equipment, Software
  - b. \$10,000 – Buildings and improvements
  - c. \$25,000 – Infrastructure

## Monthly Reports:

- ▶ Trial Balance (GL291)
- ▶ General Ledger (GL290)
- ▶ Appropriation Ledger (GL298)

## Other Reports:

The Department of Financial Services files other statutory reports concerning district financial transactions.

- a. Annual report of financial transactions to the State Controller (Gov. Code section 53891) – Only upon request from the District
- b. 1099 to Internal Revenue Service
- c. DE542 Independent Contractor Reporting to Employment Development Department
- d. Sales & Use Tax to Board of Equalization

## Contact information:

- **Chad Rinde, CPA, Accounting Manager**  
Chad.rinde@yolocounty.org  
phone: (530) 666-8212
- **Dua Her, Systems Accountant**  
Duazong.Her@yolocounty.org  
phone: (530) 666-8190 X 9219
- **Vacant, Accountant III**
- **Matthew Henning, Accountant I**  
Matthew.henning@yolocounty.org  
phone: (530) 666-8190 ext 8137
- **Kiranjeet Sanhera, Accountant I**  
Kiranjeet.sanghera@yolocounty.org  
phone: (530) 666-8190 ext 8125
- **Barrie Washburn, Sr. Accounting Technician**  
Barrie.washburn@yolocounty.org  
phone: (530) 666-8190 ext 9201
- **Deborah Sulejmani, Sr. Accounting Technician**  
Deborah.sulejmani@yolocounty.org  
phone: (530) 666-8190 ext 9203

## New HR/PR and Financial System

- New Infor–Lawson Financial –Human Resources/Payroll System Implementation
- Payroll go live – occurred in March, 2015
- Financials go live – occurred in November, 2016

QUESTIONS?



## Division of Internal Audit

- *Government Code 26909-Update.*
- *Internal Control Standards- Updated to reflect COSO 2013 Framework.*
- *Services Available*
  - *Training ( OMB Super Circular – Grants, Internal Controls, Record Retention and Proper Documentation, Performance Measurements, etc.)*
  - *Agreed Upon Procedures or Other Review Request (e.g. system of control reviews).*
- *Oversight Monitoring – Biannual Letter Request for Audits and Status Update for outstanding Corrective Action Plans.*
- *Guidance – Always here to Help just call!!!*
- *Fee- \$90.00 per hour or as agreed per engagement.*



## Division of Internal Audit

### Updates:

➤ *Government Code 26909-Update (Assembly Bill No. 2613 Enacted 8/2016).*

**Existing law requires the county auditor to either perform an audit**, or contract with a certified public accountant or public accountant to perform an audit, of the accounts and records of every special district within the county, as specified. Existing law authorizes a special district, by unanimous request of its governing board and unanimous approval by the board of supervisors, to **replace the annual audit** with an audit over a longer period of time (not more than 5 years) or **with a financial review**, as specified.

The bill **additionally authorize a special district, until January 1, 2027**, by unanimous request of its governing board and with unanimous approval of the board of supervisors, to **replace the annual audit for not more than 5 consecutive years with an annual financial compilation** of the special district to be performed by the county auditor, or with an agreed-upon procedures engagement, in accordance with professional standards, if certain conditions are met. Thereafter, the prior existing law would be in effect.

# Division of Internal Audit

## Updates:

It is the district's responsibility to establish a system of internal controls to safeguard assets and prevent and detect financial error and fraud. Such internal controls must meet the guidelines posted by the State Controller (GC 12422.5 enacted by AB No. 1248 (8/13)).

➤ *Internal Control Standards- Updated to reflect COSO 2013 Framework (SCO references COSO)*

This publication prescribes standards of internal control that conform to the *Internal Control – Integrated Framework (2013)* issued by the Committee on Sponsoring Organization of the Treadway Commission (COSO) that help to achieve adequate public accountability.

The publication also recommends methods to develop and maintain the optimum level of internal control to help ensure more...

- **Effectiveness and Efficiency of Operations**
- **Compliance with applicable Laws and Regulations**
- **Reliability of Financial and Non-Financial Reporting**

The complete manual is available on the Department of Financial Services Website at:

<http://www.yolocounty.org/general-government/general-government-departments/auditor-controller-treasurer-tax-collector/publications> Go to Policies - Internal Control Standards

## Contact information:

- **Mary Khoshmashrab, MSBA, CPA**  
Internal Audit Manager  
Division of Internal Audit  
Department of Financial Services  
[mary.khoshmashrab@yolocounty.org](mailto:mary.khoshmashrab@yolocounty.org)  
phone: (530) 666-8190 ext. 9210
  
- **Kim Eldredge, CGAP**  
Senior Auditor  
Division of Internal Audit  
Department of Financial Services  
[kim.eldredge@yolocounty.org](mailto:kim.eldredge@yolocounty.org)  
phone: (530) 666-8190 ext. 9204
  
- **Noemy Mora-Lopez**  
Auditor II  
Division of Internal Audit  
Department of Financial Services  
[noemy.moralopez@yolocounty.org](mailto:noemy.moralopez@yolocounty.org)  
phone: (530) 666-8190 ext. 9220